

EXHIBIT L

Thomas Sooy

Subject: FW: BCU1525 Refund Request
Attachments: karl-leng-forsell.xlsx

----- Forwarded message -----

From: Jessica Gritzan <jessica@airsquirrels.com>
Date: Wed, 3 Apr 2019 at 21:07
Subject: Re: BCU1525 Refund Request
To: Karl-Leng Forsell <frsl@ftml.net>

Hi Karl,

Sorry for my delay. I didn't have the record of the 2 smaller transfers on orders for SQRL. This is because the money was actually sent to Allmine. Tom was able to confirm receipt though. There's a slight difference in the two values. You show \$774,523.51 and our records indicated \$744,373. I've attached the reconciled spreadsheet.

Best,

Jessica Gritzan

Squirrels LLC | SQRL

1.855.207.0927 x 7003

From: Karl-Leng Forsell <frsl@ftml.net>
Date: Wednesday, March 27, 2019 at 9:43 AM
To: Jessica Gritzan <jessica@airsquirrels.com>
Subject: Re: BCU1525 Refund Request

Hi Jessica,

Were you able to do the audit on your end?

I think that before we can proceed any further it's necessary that we agree on the total amount. If you have doubts about any of the entries in my list I can provide you with official records from my bank.

Increment_ID	status	_Day	sku	qty_ordered	customer_email	base_price	grand_total	method	Previous order number	Date	Order No.	Amount	Method	Refunded on			
3302	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1042	NN/A	Refunded	8/6/2018	1084	\$14,530.64	PayPal	18/08/2018	1084
3305	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1076	NN/A	Refunded	8/6/2018	1087	\$14,530.64	PayPal	18/08/2018	1087
3307	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1084	14530.64	Refunded	8/6/2018	1090	\$14,530.64	PayPal	18/08/2018	1090
3308	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1087	14530.64	Refunded	8/6/2018	1094	\$14,530.64	PayPal	18/08/2018	1094
3309	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1090	14530.64	Refunded	8/6/2018	1097	\$14,530.64	PayPal	18/08/2018	1097
3312	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1094	14530.64	Refunded	8/6/2018	1098	\$14,530.64	PayPal	18/08/2018	1098
3313	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1097	14530.64	Refunded	8/6/2018	1099	\$14,530.64	PayPal	18/08/2018	1099
3314	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1098	14530.64							
3315	refunded	6/7/2018	bcu1525-dir	4	frsl@ftml.net	3600	\$ 14,530.60	fpgaland	1099	14530.64							
							\$ 130,775.40										
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